

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New?

New Listers

Welcome new and returning listers! Your first duty as a new, or newly elected, lister is to take the Lister's oath and be sworn in by the Town Clerk* [32 V.S.A. § 3431](#). March is also the time when lister boards hold their reorganization meetings to elect their officers, set their hours and generally develop a game plan for the upcoming Lister season. We strongly recommend you attend the online **New Lister Training** (four morning sessions) tentatively scheduled for the mornings of March 10th, 12th, 17th and 19th. For more information and to register please click <https://tax.vermont.gov/municipal-officials/education>

Municipal Officers Contact Info

TOWN CLERKS: During the second week of March letters will be mailed to you requesting that your Town's Municipal Officers contact information be updated for PVR's database. A record of the most recent information will accompany the request, all you will have to do is cross out the former officers and print the names and email addresses of the new officer beside the previous one. They may be scanned back to PVR or mailed as directed. Please remember too that is no longer necessary for you to mail us a copy of your Town Report. Thank you!

COVID-19 Influence on Sales

PVR will be studying the effects of COVID to determine if we will make any global adjustments for equalization. In the meantime, you should check your inventory as usual and continue to study the market and address changes the best you can.

If you are not yet sending verification letters on sales, you should consider doing so. You should also consider talking to the realtors whenever possible. Researching and knowing all the details about your sales is crucial to the integrity of your equalization study results.

Current Use

2020 Legislative changes effective for the 2021 Grand List:

- [32 V.S.A. § 3752 \(10\)](#) removes 'of record' from the definition of owner for Current Use purposes, to align town and state determinations as of April 1.
- [32 V.S.A. § 3752 \(8\)](#) allows more than one dwelling to share a two-acre housesite for the purposes of Current Use enrollment, effective January 1, 2021.
- [32 V.S.A. § 3755 \(g\)](#) requires an applicant for Current Use to be in good standing with the Department of Taxes.

Education

We are finalizing our Education offerings and schedule for the upcoming year, please watch your email inbox for LISTSERV (Comp-60) announcements of these opportunities. Webinar details will also be posted to our website at <https://tax.vermont.gov/municipal-officials/education>, where you may also register to participate.

New Lister Training and **Current Use Training** are on the tentatively on the calendar for PVR Education offerings this month. These trainings will be held as webinars and will be recorded. Again, these dates are ***tentative***, watch your email for confirmation of dates and time as well as registration info.

- **New Lister training**

Wednesday	March 10
Friday	March 12
Wednesday	March 17
Friday	March 19

Please keep in mind that the New Lister training is a four-day class, with different topics each day. To get the most out of this training, all four days should be attended. Additionally, for this training to be applied towards [VPA certification](#), all four days must be attended.

- **Current Use training**

Monday	March 22
Wednesday	March 24

Please keep in mind the Current Use training is a two-day class, with different topics each day. To get the most out of this training, both days should be attended.

Webinar details for both these no-charge classes will be posted to our website at <https://tax.vermont.gov/municipal-officials/education>, where you may also register for these classes.

Tax documents

- Tax forms are now available and can be found at <https://tax.vermont.gov/tax-forms-and-publications/individuals>
- Current year Lister Certificates for Housesite Value are available:
 - For full parcel purchase or multiple housesites on the same span <https://tax.vermont.gov/sites/tax/files/documents/PVR-315.pdf>
 - For a new span/subdivided parcel <https://tax.vermont.gov/sites/tax/files/documents/PVR-316.pdf>

Virtual 2021 UVM Town Officer Education Conference

Registration becomes available in March for three-day event being held April 12th, 13th & 15th. Watch your email for the announcement!

What's on the calendar for March?

Current Use File Exchange

The first Current Use file exchange will be available Monday, March 15. Additional information, instructions and links can be found in the Current Use section of this newsletter. Although not due back to current use until July 5th, we strongly encourage you review to the file, make requested edits, add

comments, validate each parcel enrolled, load to your 2021 grand list and return to Current Use at your earliest convenience.

Statewide Education Grand List and Per Parcel Payments

In mid-March towns and cities will receive the \$8.50 and \$1.00 per parcel payments on all real estate parcels that have been assessed, both taxable and exempt [32 V.S.A. § 4041a](#) and § 5405. These payments to municipalities are made for the listers/ assessors work on and in providing the complete, accurate, and consistent property information which is critical to maintaining our statewide education system in Vermont. These funds are to be set aside into a reserve account and used for reappraisal purposes/ grand list maintenance according to statute. Check with your treasurer each year to make sure you have reserve accounts that are accumulating.

Subsidized Housing Valuation – Reappraisal Towns

For residential rental property that is subject to a housing subsidy covenant or other legal restriction, imposed by a governmental, quasi-governmental, or public purpose entity, on rents that may be charged, fair market value must be determined by the income approach per [32 V.S.A. § 3481 \(1\)\(A\) – B\(iv\)](#) (*Listers Guide page 49*)

Our annually updated spreadsheet/calculator, for use in facilitating the appraisals of subsidized housing, is available at <https://tax.vermont.gov/document/valuation-subsidized-housing-worksheet-2021>. Instructions are located on the valuation tab and our fact sheet can be found at <https://tax.vermont.gov/sites/tax/files/documents/GB-1183.pdf>. You may contact [VHFA](#) with questions about a property's qualification status. Management contact information (for Income & Expense statement), as well as unit information can be found at <https://housingdata.org/>

Inspect all parcels with changes as of April 1

The Grand list effective date is April 1 according to [32 V.S.A. §4041](#); this date applies to both value and ownership. Changes occurring after that point due to permits, property transfers, etc. (for example built in mid-April or purchased on April 5) will apply for the following year's grand list.

Governor Scott recently extended the State of Emergency Order that Vermont has been under due to the pandemic until March 15. This year there will be **NO EXTENSIONS FOR FILING** - either for homestead declarations or for the lodging of the initial grand list.

PVR Inspection Recommendations

Our recommendation continues to be that no internal inspections occur. This does not mean your grand list should not be adjusted due to new construction, permits, changes, etc. Instead, what it does mean is that you should continue with the alternate plan you developed last spring to gain the information needed in order to be fair to all taxpayers. We recommend you reach out to property owners for data that cannot be gathered by exterior inspections. It is our opinion that full disclosure is best, explain the situation and asking for assistance. The Vermont Assessor and Listers Association ([VALA](#)), on their [sample documents page](#), provides both a *Permit Letter Sample* as well as a *Percent Complete Form* that can be used by themselves or in conjunction with a phone call to gather the data that you cannot collect without an interior inspection.

Can I work as one lister, rather than a board of three, in light of COVID-19?

One lister can perform many of the daily duties required. Best practice would be to make changes and keep a record of changes so that a quorum of the lister board can agree. In today's climate that might be accomplished by having a weekly meeting via Skype, Zoom, FaceTime, or other electronic means to review all work completed and agree to approve as a board. Minutes should be taken to make sure that these decisions and discussions are documented.

Sales/ myVTax

Town clerks should be completing their final recordings of transfers for the 2021 Grand List as well as reviewing their work queue for any PTTRs that may be 'stuck' and need to be addressed.

Listers, please continue validating your sales for the Equalization Study (those on your active work list). As a reminder, myVTax is a web-based application that can be logged into securely from any computer with internet access. If you experience any issues with the process, contact your District Advisor. As always, we appreciate your assistance with this process!

Please remember too, that it is important to use the appropriate codes and to answer subsequent questions when excluding invalid sales to ensure your District Advisor has the correct information. Failure to do so may result in compromised Equalization Study results. The State recognizes that sales verification is often time consuming and this is why each town receives a per-parcel payment to reimburse those efforts. As always, we appreciate your assistance with this process!

[Sales Validation in myVTax - January 21, 2021](#)
[myVTax Guide: Sales Validation for Equalization Study](#)

Homesteads and Review

The 2021 filing season opened on February 12, 2021, when the IRS and the Vermont Department of Taxes began accepting tax returns. The 2021 filing due date is April 15 for [Homestead Declarations](#) (no extension 2021) and [Property Tax Credit claims](#).

In Vermont, all property is subject to education property tax to pay for the state's schools. For this purpose, property is categorized as either nonhomestead or homestead. A homestead is the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by the resident as the person's [domicile](#).

Property is considered nonhomestead if one of the following applies:

- The property is leased for more than 182 days out of the calendar year.
- The property is used exclusively for a commercial, including rental, purpose.
- The property is used for a second home, camp, vacation, or summer cottage.

By Vermont law, property owners whose dwelling meet the [definition of a Vermont homestead](#) must file a Homestead Declaration annually by the April 15 filing deadline (October 15 for late deadline).

What is required of the board of listers with regard to the weekly homestead declaration files?

A fact sheet ([GB-1071](#)) has been developed by the Department with step-by-step instructions for this tax season lister responsibility and is available at [HS-122: Instructions for Municipalities to download & report to VT Department of Taxes](#). We encourage listers to keep this document handy. NEMRC also provides guidance documents that are available at <https://www.nemrc.com/support/grandList/>

The Department asks the listers to both review their weekly downloads and respond back to the Tax Department if any of the following apply to these declarations:

NR – not a town resident

NS – SPAN has no match – can't match this to a property in town

SP – Incorrect SPAN reported – property is in this town, should be SPAN xxx-xxx-xxxxx

NF – Non-filer – this is a primary residence, but no HS-122 filed to date

The Commissioner of Taxes makes the final determination on whether or not the property qualifies as a homestead. The listers should notify the Department if they have good reason to believe a property does not qualify as a homestead. The Department will conduct post-filing examinations. If a property owner files a Homestead Declaration, listers should assume the property is a homestead and should code their grand list accordingly.

Listers are also responsible for making the necessary valuation allocations to establish homestead and non-homestead values based on the following declared conditions:

Business or rental use

As long as the property meets the requirements of a Vermont homestead, a part of the homestead property (dwelling) may be used for commercial purposes or as a rental. If more than 25% of the dwelling is used for business purposes, then that portion must be reported as nonhomestead on the Homestead Declaration. However, if **any** part of the dwelling is a rental, then the percentage that is a rental must be reported.

Business use of outbuildings

Outbuildings used for business or rental are considered nonhomestead. When there are multiple outbuildings on a parcel and the owner has indicated business use of outbuildings on their declaration, it is a judgment call the board of listers must make. In most cases it will be obvious, for instances where it is not, a call to the owner will often answer the question. Included with outbuildings used for business would be ALL farm buildings that are enrolled in Current Use.

Below are some commonly asked questions and scenarios that listers may encounter:

- *Houses on land leased from the community land trust*

If the land is owned by a community land trust with 501(c)(3) status, the homestead value is a pro rata share of the land upon which the dwelling sits. The community land trust determines the pro rata portion allocable to each homeowner. If the bill is in the land trust's name, the land trust will file a list of its properties with the Tax Department. The Tax Department will notify the towns of parcels that qualify as homesteads.

- *Property located in two adjoining towns*

The Homestead Declaration must be filed in both towns.

- *What happens if the property is transferred to a new owner after April 1?*

If the property is transferred to a new owner after April 1, the new owner will wait until the following year to file the Homestead Declaration if the property qualifies.

- *What if the homestead dwelling is also rented through Airbnb?*

Property owners are required to enter the percentage of the dwelling that is rented. All rental use is required to be reported even if it is 25% or under. The rental percentage is calculated as shown in the following example:

An 1,800 square foot home with 365 square feet rented. The 20.27% rental use (365/1,800 is rounded to 20.00%. Eighty percent of your home will be taxed at the resident rate.

Types of ownership

The following link provides information on different ownership situations that may or may not declare a homestead.

<https://tax.vermont.gov/property-owners/homestead-declaration/types-of-property-ownership>

Special Situations

Special situations and how they apply to homestead declaration requirements can be found at:

<https://tax.vermont.gov/property-owners/homestead-declaration/special-situations>

Helpful handouts and an online FAQ for your residents -

- Fact Sheet for [The Vermont Homestead Declaration](#)
 - FAQ <https://tax.vermont.gov/property-owners/homestead-declaration/faqs>
- Fact sheet for [The Vermont Property Tax Credit](#)
 - [Fact Sheet for determining Household Income](#)
- Homestead Declarations and related topic links can be found at <https://tax.vermont.gov/property-owners/real-estate-transaction-taxes/for-tax-professionals>

Current Use

If you need assistance, you may call the main PVR line, 802-828-5860 and select option 2 or email tax.currentuse@vermont.gov. Additionally, you may email [Elizabeth Hunt](#) (Supervisor) or reach out to your towns Current Use specialist at

Towns A-F	Patrick Dakin	(802) 828-6633
Towns G-R	Isaac Bissell	(802) 828-6637
Towns S-W	Terry Hodgdon	(802) 828-6636

Calculating Excluded Land

Please note: The law changed with the 2016 tax year. The allocation method described in this guidance is based on this law. [32 V.S.A. § 3756\(d\)](#) “The assessing officials shall appraise qualifying agricultural and managed forestland and farm buildings at use value appraisal as defined in subdivision § 3752(12) of this title. If the land to be appraised is a portion of a parcel, **any portion not receiving a use value appraisal shall be valued at its fair market value as a stand-alone parcel**, and, for the purposes of the payment under [section 3760](#) of this chapter, the entire parcel shall be valued at its fair market value as other similar parcels in the municipality.”

To assess land enrolled in the Current Use Program, begin by valuing an entire parcel at its fair market value as you would any other similar parcel in the municipality. If the entire parcel is enrolled, the fair market value is the grand list value. If only a portion of the parcel is enrolled, you have to allocate the

value of the portion of the parcel that is not enrolled (the excluded land). After calculating a value for the excluded land, the remaining value should be attributed to the enrolled portion. The total value of the excluded portion and the enrolled portion should always equal the fair market listed value of the entire parcel.

Use the current use map for the parcel you are working on to determine the excluded land and any attributes that may factor into your valuation, such as topography, views, drainage, and access. Land attributes such as these will affect the grade multiplier that you will apply to the excluded portion of land. If you lack information related to the land attributes, you may need a site visit. Review the current use application for any description of the excluded portion.

Assessing officials must look at every parcel individually. The law requires excluded land to be valued as a stand-alone parcel. This requires an understanding of the land schedule and the Computer Assisted Mass Appraisal (CAMA) system you are using. The Department strongly encourages all assessing officials to attend trainings on current use and to consult with a district advisor to ensure that all excluded land is being valued correctly.

Additional resources available:

For enrolled properties

[Assessing property for current use](#)

[How to allocate Land subject to Use Value Appraisal](#)

For LV-314 requests

[How to Value Land Excluded or Withdrawn from Current Use](#)

Town Clerk resources:

eCuse recordings (new applications)

[Municipal Service User Guide for Town Clerks & Listers](#)

Land Use Change Lien Release, <https://tax.vermont.gov/sites/tax/files/documents/GB-1179.pdf>

Education

2021 UVM Extension Town Officer Education Conference

Organized by UVM Extension, the conference is designed to help town clerks, planners, listers, select board members and other officials do their jobs more effectively by providing updates on tax laws and regulations, municipal recordkeeping and effective strategies for handling planning, zoning and other town issues. This year's conferences will be virtual. For more information and to register, please visit <https://www.uvm.edu/extension/toec>.

Each day of this year's conference will feature three engaging and informative sessions (a total of nine *live* sessions) that you may pick and choose from - attend as few or as many as interests you – attendance is free. These sessions will include digitization of land records, the new grand list program and conversion updates, place-making, how the 2020 census may impact our future, the ever-popular Lister Forum, Deputy Commissioner of the Vermont Department of Health Tracy Dolan, Vermont State Epidemiologist Dr. Patsy Kelso, popular Northern Vermont University historian and author Professor Paul Searls, *and more*. STAY TUNED for March registration for the April 12th, 13th and 15th dates!

KnowledgeWave - March offerings

KnowledgeWave brings Microsoft Office and professional development webinars each month as part of the [KnowledgeWave Learning Site](#) training package. They are free for you and for all KnowledgeWave members.

- **How to Control Freak Your Document**

3/2 at 1 PM EST | 30 min

- **Taking Training Classes & Teach What You Know** 3/3 at 10 AM EST | 30 min
- **Advanced Custom Formatting in Excel** 3/9 at 3 PM EST | 30 min
- **Building a Story for Your Presentation** 3/11 at 1 PM EST | 60 min
- **Stress in a Unique Time of Work** 3/23 at 1 PM EST | 30 min
- **Basic Formulas and Functions That Make You a Stronger Excel User** 3/25 at 3 PM EST | 30 min

If you have yet to enroll in this educational platform provided by PVR or if you wish to enroll additional town officials please send their first name, last name, town, and their unique email address to support@knowledgewave.com, they will be added to the learning site. A town may enroll up to ten (10) individual emails for town officials.

PVR On-Demand Webinars and Training Materials

Following this link, <https://tax.vermont.gov/municipal-officials/certification-education-programs/materials> will allow you to watch both recorded webinars and access training materials from our trainings.

State Sponsored Training

For a full list of training offered *at no charge* to current Vermont municipal assessment officials please visit <https://tax.vermont.gov/municipal-officials/certification-education-programs/state-sponsored>

Grant Funding/ Reimbursement for Travel

PVR classes continue to be of no charge to listers. PVR sponsorship of select NEMRC webinars and VALA hosted IAAO classes also continues. However, please be aware the VALA registration fees for these IAAO courses is not reimbursable through the PVR grant. Grant money is available for **pre-approved** mileage and lodging expenses (distances apply). A fillable pdf, 2020/2021 grant application can be found at <https://tax.vermont.gov/sites/tax/files/documents/Grant%20Agreement.pdf>

Additionally, if municipal listers and assessors are independently taking non-PVR sponsored, assessment related courses, including those taken online, these course fees **may** be reimbursed through the grant application process. This grant funding **may** also apply to related travel expenses to assessment trainings (including mileage above 50 miles one way and lodging for multiple day classes). Applications for grants **must be preapproved prior to attending the training**. To apply, follow the Course Funding link below. If you need assistance with this process, please contact (802) 828-6887. More information about course funding and our grant program is available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information>

Grant Education Funding for Listers and assessors (Municipal Reimbursement) Fact Sheet <https://tax.vermont.gov/sites/tax/files/documents/FS-1184.pdf>

Help Desk & DA Contact Information

PVR GENERAL HELP LINE	(802) 828-5860 / OPTION 3
CURRENT USE	(802) 828-5860 / OPTION 2
IT HELP DESK	(802) 828-6844

[District Advisors & their territories interactive map](#)

Barb Schlesinger barbara.schlesinger@vermont.gov	(802) 369-9081	Nancy Merrill nancy.merrill@vermont.gov	(802) 522-0199
Christie Wright christie.wright@vermont.gov	(802) 855-3897	Teri Gildersleeve teri.gildersleeve@vermont.gov	(802) 855-3917
Cy Bailey cy.bailey@vermont.gov	(802) 233-3841	Theresa Gile theresa.gile@vermont.gov	(802) 522-7425
Deanna Robitaille deanna.robitaille@vermont.gov	(802) 323-3411	Nancy Anderson Edu/DA assist nancy.anderson@vermont.gov	(802) 279-9938
Nahoami Shannon Nahoami.shannon@vermont.gov	(802) 661-8967		

Please leave a message for your district advisor. However, if you need immediate assistance and are unable to wait for a return call please call (802) 828-5860, select option #3 and ask to speak to another district advisor that is available.

Online Resources

Covid-19 Information

- **Update on New Work Safe Additions to the Be Smart, Stay Safe Order**
<https://accd.vermont.gov/news/update-new-work-safe-additions-be-smart-stay-safe-order>
- VT Department of Health <https://www.healthvermont.gov/response/coronavirus-covid-19>
- Agency of Commerce & Community Development (scroll to 'Municipalities' and 'Real Estate')
<https://accd.vermont.gov/covid-19/business/stay-home-stay-safe-sector-specific-guidance>

Lister & Municipal Basics

Municipal resources	Open Meeting Law – VLCT	Tax Bill tools
Forms & publications	Municipal Law Basics	Property Tax Credit Confidentiality
IPTMS Project	Public Records - Sec of State	VT Property Assessor Certification
NEMRC GL Support	Public Records - VLCT FAQ	State Sponsored Training

Property Assessment - Grand Lists

Listers and Assessors	Lister Guide	Assessment Toolbox
Lister and/or Assessor Options	Lister Responsibilities	Approved Appraisers
eCuse	CU Assessing Property	CU Withdrawal - FMV
Property Ownership & Deeds	Solar plants - valuing w/ PV Value	Conservation Easements
Reappraisals		Homestead Declarations
Grand List Lodging Checklist	E&O - Value Change	E&O- Homestead Status Change

Exemptions

Exemptions	Public, Pious & Charitable PVR-317	32 VSA 3802 – Statutory Exemptions
Valuation of Tax-Exempt Properties	Insurance Value Reporting form for Exempt Properties	

Veterans Exemption	Subsidized Housing	Covenant Restricted
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Appeals

Grievance Letter Template	Sec of State Appeal Handbook 2007	VLCT Property Tax Appeals
Appeals to Director Guide	Guide to Best Practices	List Value Adjustment Request